

Checklist for Taxpayers who are Considered Unmarried or Considered not in a Registered Domestic Partnership*

Did you live apart from your spouse or RDP for the **entire** last six months of the year?

☐ Yes ☐ No

Did your birth child, stepchild, adopted child, or eligible foster child live with you for more than one-half of the year and meet the requirements to be your qualifying child* or qualifying relative*?

☐ Yes ☐ No

If you answered yes to **both** of the above questions, you **may** qualify for the HOH filing status.



To Order FTB Pub.1540

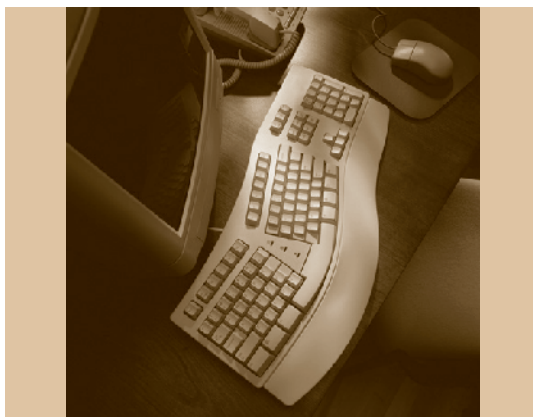
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- Stay on the line for service in English.
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- Press 4 to order forms and publications.
- Follow the voice prompts and enter code 934 for FTB Pub. 1540.

California Head of Household Filing Status (FTB Pub. 1540) contains detailed information about the head of household filing status, including the following subjects:

- General rules for the filing status.
- Self-tests that will help you determine your eligibility.
- Definitions of the terms used.
- Information on where to get assistance by telephone.



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California Head of Household Filing Status

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FTB Pub. 1540A

Are You Eligible?

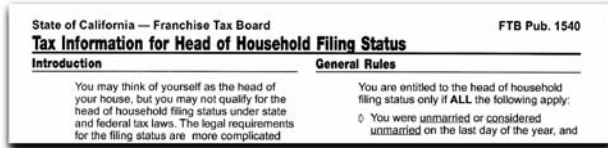
Franchise Tax Board

FTB Publication 1540A | Information

Are You Eligible?

Note: An asterisk (*) next to a word identifies this word or phrase as a legal term with an associated legal definition. Get FTB Pub 1540 for complete information.

We designed this brochure to help you determine if you qualify to use the head of household (HOH) filing status. Before you file your tax return, carefully read and consider the information provided. Review the appropriate checklist for taxpayers who are unmarried*, considered unmarried or considered not in a registered domestic partnership*, and get a copy of *California Head of Household Filing Status* (FTB Pub. 1540).



Beginning with the 2007 tax year, registered domestic partners (RDPs) are treated the same as a married couple for tax purposes. They must file their California income tax returns using either the joint or separate filing status. RDPs may use the HOH filing status if they are in the process of ending their relationship and they meet the requirements to be considered not in a registered domestic partnership*.

Although you may be the head of your house, you may not qualify for the HOH filing status under state and federal tax laws. The legal requirements are more complicated for the filing status than simply being the head of the house.

To file a tax return using the HOH filing status, on the last day of the year you must be:

- Unmarried*, or
- Considered unmarried or considered not in a registered domestic partnership*

In addition, you must have paid more than one-half the cost of keeping up a home that was the main home for you and a qualifying person for more than one-half of the year. Your qualifying person must meet the requirements to be a:

- Qualifying child*, or
- Qualifying relative*

Note: You must be entitled to a dependent exemption credit for your qualifying child* or qualifying relative*. However, you do not have to be entitled to a dependent exemption credit for your qualifying child* if you were unmarried* and your qualifying child* was also unmarried*. If an individual does not meet the age requirement to be a qualifying child*, he or she may still meet the requirements to be your qualifying relative*.

How to Qualify:

1. You may qualify for HOH filing status if you met the following requirements to be **Unmarried***:
 - You were never married and never an RDP, or you were divorced, legally separated, legally terminated your registered domestic partnership by the last day of the year, or you were widowed in a prior year, and
 - You had a qualifying child* or qualifying relative* who lived with you for more than one-half the year. If you claimed your parent as your qualifying relative*, you may be eligible to file HOH even if your parent does not live with you.
2. You may qualify for HOH filing status if you met the following requirements to be **Considered Unmarried or Considered Not in a Registered Domestic Partnership***
 - You were still legally married or an RDP on the last day of the year and lived apart from your spouse or RDP for the entire last six months of the year, and
 - You had a birth child, stepchild, adopted child, or eligible foster child who lived with you for more than one-half the year and meets the requirements to be your qualifying child* or qualifying relative*.

Checklist For Unmarried* Taxpayers

Did you have a qualifying child* or qualifying relative* living with you for more than one-half of the year?

☐ Yes ☐ No

Did you pay more than one-half the cost of maintaining a home for your dependent parent who met the requirements to be your qualifying relative*?

☐ Yes ☐ No

If you answered yes to **either** question, you **may** qualify for the HOH filing status.

